

EXHIBIT F

BERNKOPF, GOODMAN & BASEMAN LLP

COUNSELLORS AT LAW
125 SUMMER STREET
BOSTON, MASSACHUSETTS 02110-1621
TELEPHONE (617) 790-3000
TELECOPIER (617) 790-3300

September 15, 2003

Bruce D. Levin
DIRECT DIAL: (617) 790-3314
e-mail: blevin@bgblaw.com

VIA FACSIMILE AND FIRST CLASS MAIL

Kathleen Carson, Esquire
Swartz Campbell Detweiler
1601 Market Street
Philadelphia, PA 19103-2316

Re: United States Fidelity & Guaranty Company v. Brown Schultz Sheridan & Fritz

Dear Kathy:

I would like to request that any and all supplementation of discovery by your client be completed by September 30, 2003.

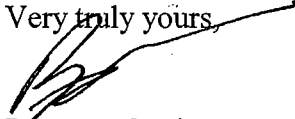
I note that, without limitation, response nos. 3, 4, 8 and 12 of Defendants' Responses to Plaintiff's Second Set of Interrogatories indicate that they will be supplemented.

I also note that I have not received a reply to my letters dated May 2, 2003 and August 20, 2003 inquiring as to certain volumes of Brown Schultz' audit manual. To avoid the necessity of a motion to compel, please either provide the manuals or confirm in writing that such volumes have not been located after a diligent search.

As you are aware, you have never responded to my letters to you dated May 10, 2002, May 17, 2002 and June 18, 2002 in which I sought agreement as to a date for a mutual exchange of supplemented interrogatories. Regardless, my client sent out its supplements to interrogatories on or about April 10, 2003 and, more recently, supplemental documents. I hope that any supplementation by your client will be received prior to any need by my client to seek judicial intervention.

Please feel free to call me if you have any questions or comments.

Very truly yours,



Bruce D. Levin

cc: Peter B. McGlynn, Esquire
BDL/mlb
#275979 v1/36432/87